IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 3RD APRIL 2007 / 13TH CHAITHRA 1930

WP(C).No. 11685 of 2007(N)

PETITIONER:

M/S.HOTEL AMIRTHA (P) LTD.,
THYCAUD, THIRUVANANTHAPURAM, REPRESENTED BY
ITS DIRECTOR S.HARIMURALI, S/O.R.SREEDHARA
PANICKER, AGED 45, ERINDAVAN, THYCAUD,
THIRUVANANTHAPURAM.

BY ADV. SRI.M.RAMASWAMY PILLAI
SRI.P.M.JOSEPH

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY ITS
CHIEF SECRETARY, STATE SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. THE COMMERCIAL TAX OFFICER,
K.V.A.T. CIRCLE, THIRUVANANTHAPURAM.

BY SR.GOVT. PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 11685 OF 2007-N

JUDGMENT

The petitioner challenges Exts.P1 notice proposing imposition of penalty, Ext.P2 order imposing penalty and also Ext.P3 notice issued under Section 7 of the Revenue Recovery Act, to recover the amount due under Ext.P2. Against Ext.P2, the petitioner has got a right of appeal and the appellate authority is competent to grant stay also. Therefore, the challenge made to Ext.P2 before this Court is unsustainable. Accordingly, the Writ Petition is dismissed.

3rd April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/